

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

SEPTEMBER 30, 2005

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 196,280	\$ 51,398	\$ 12,080	\$ 259,758
Investments	548,579	120,051	27,912	696,542
Accounts receivable	1,809		1,667	3,476
Due from other funds			658	658
Due from other governments			8,337	8,337
Other current assets				
Total assets	<u>\$ 746,668</u>	<u>\$ 171,449</u>	<u>\$ 50,654</u>	<u>\$ 968,771</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 11,856	\$ 2,317	\$ 5,857	\$ 20,030
Retainage payable	4,552	582	6,363	11,497
Due to other funds		407	885	1,292
Due to other governments			491	491
Unearned revenues			139	139
Other liabilities		147,530	444	147,974
Total liabilities	<u>16,408</u>	<u>150,836</u>	<u>14,179</u>	<u>181,423</u>
Fund balances:				
Reserved for encumbrances	102,304	16,490	37,835	156,629
Reserved for due from other governments			998	998
Unreserved fund balance	627,956	4,123	(2,358)	629,721
Total fund balances	<u>730,260</u>	<u>20,613</u>	<u>36,475</u>	<u>787,348</u>
Total liabilities and fund balances	<u>\$ 746,668</u>	<u>\$ 171,449</u>	<u>\$ 50,654</u>	<u>\$ 968,771</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 4,322	\$ 4,322
Special tax assessments		\$ 26,011	38	26,049
Intergovernmental revenue			24,293	24,293
Fines and forfeitures			214	214
Investment income	\$ 10,555	2,416	818	13,789
Other	6	925	17,152	18,083
Total revenues	10,561	29,352	46,837	86,750
Expenditures:				
Policy formulation and general government	60,181	2,017	22,916	85,114
Protection of people and property	561	3	2,856	3,420
Physical environment	41		11,005	11,046
Transportation	322	6,090	28,515	34,927
Health	15		4,447	4,462
Culture and recreation	21,152	2,148	6,949	30,249
Capital outlay	128,319	12,832	30,830	171,981
Total expenditures	210,591	23,090	107,518	341,199
Excess (deficiency) of revenues over expenditures	(200,030)	6,262	(60,681)	(254,449)
Other financing sources (uses):				
Long-term debt issued	673,849			673,849
Premium (discount) on long-term debt	20,058			20,058
Transfers in			54,658	54,658
Transfers out	(45,244)	(820)	(15,554)	(61,618)
Total other financing sources (uses)	648,663	(820)	39,104	686,947
Net changes in fund balances	448,633	5,442	(21,577)	432,498
Fund balances - beginning	281,627	15,171	58,052	354,850
Fund balances - ending	\$ 730,260	\$ 20,613	\$ 36,475	\$ 787,348

See accompanying independent auditors' report.